

COUNTY OF BERNALILLO, NEW MEXICO
AGENCY FUNDS
SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES
Year Ended June 30, 2006

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	<u>Balance</u> <u>July 1, 2005</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>June 30, 2006</u>
TREASURER				
CASH OVER/SHORT FUND				
ASSETS				
Cash and investments	\$ (643)	(182)	-	(825)
Total assets	<u>\$ (643)</u>	<u>(182)</u>	<u>-</u>	<u>(825)</u>
LIABILITIES				
Deposits held in trust for others	\$ (643)	(182)	-	(825)
Total liabilities	<u>\$ (643)</u>	<u>(182)</u>	<u>-</u>	<u>(825)</u>
TREASURER				
CHILDREN'S TRUST FUND				
ASSETS				
Cash and investments	\$ (1,804)	68,490	69,015	(2,329)
Receivables - other	630	540	630	540
Total assets	<u>\$ (1,174)</u>	<u>69,030</u>	<u>69,645</u>	<u>(1,789)</u>
LIABILITIES				
Deposits held in trust for others	\$ (1,174)	69,030	69,645	(1,789)
Total liabilities	<u>\$ (1,174)</u>	<u>69,030</u>	<u>69,645</u>	<u>(1,789)</u>
TREASURER				
REFUND OVERPAYMENTS FUND				
ASSETS				
Cash and investments	\$ 643,784	2,937,307	3,394,327	186,764
Total assets	<u>\$ 643,784</u>	<u>2,937,307</u>	<u>3,394,327</u>	<u>186,764</u>
LIABILITIES				
Deposits held in trust for others	\$ 643,784	2,937,307	3,394,327	186,764
Total liabilities	<u>\$ 643,784</u>	<u>2,937,307</u>	<u>3,394,327</u>	<u>186,764</u>
TREASURER				
VALUATION PROBLEMS FUND				
ASSETS				
Cash and investments	\$ 8,401	-	-	8,401
Total assets	<u>\$ 8,401</u>	<u>-</u>	<u>-</u>	<u>8,401</u>
LIABILITIES				
Deposits held in trust for others	\$ 8,401	-	-	8,401
Total liabilities	<u>\$ 8,401</u>	<u>-</u>	<u>-</u>	<u>8,401</u>

The Notes to Financial Statements are an integral part of these statements.

COUNTY OF BERNALILLO, NEW MEXICO
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	<u>Balance July 1, 2005</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance June 30, 2006</u>
TREASURER				
PARTIAL PAYMENTS FUND				
ASSETS				
Cash and investments	\$ 58,175	-	-	58,175
Total assets	<u>\$ 58,175</u>	<u>-</u>	<u>-</u>	<u>58,175</u>
LIABILITIES				
Deposits held in trust for others	\$ 58,175	-	-	58,175
Total liabilities	<u>\$ 58,175</u>	<u>-</u>	<u>-</u>	<u>58,175</u>
TREASURER				
TAXES PAID IN ADVANCE FUND				
ASSETS				
Cash and investments	\$ 190,891	(22,264)	-	168,627
Total assets	<u>\$ 190,891</u>	<u>(22,264)</u>	<u>-</u>	<u>168,627</u>
LIABILITIES				
Deposits held in trust for others	\$ 190,891	(22,264)	-	168,627
Total liabilities	<u>\$ 190,891</u>	<u>(22,264)</u>	<u>-</u>	<u>168,627</u>
TREASURER				
CLAIM FOR REFUND IOI FUND				
ASSETS				
Cash and investments	\$ 44,278	19,384	-	63,662
Total assets	<u>\$ 44,278</u>	<u>19,384</u>	<u>-</u>	<u>63,662</u>
LIABILITIES				
Deposits held in trust for others	\$ 44,278	19,384	-	63,662
Total liabilities	<u>\$ 44,278</u>	<u>19,384</u>	<u>-</u>	<u>63,662</u>
TREASURER				
UNDISTRIBUTED TAXES				
ASSETS				
Cash and investments	\$ 4,527,919	335,249,695	333,273,755	6,503,859
Receivables - Property taxes	<u>22,152,563</u>	<u>21,586,184</u>	<u>22,152,563</u>	<u>21,586,184</u>
Total assets	<u>\$ 26,680,482</u>	<u>356,835,879</u>	<u>355,426,318</u>	<u>28,090,043</u>
LIABILITIES				
Deposits held in trust for others	\$ 4,527,919	335,249,695	333,273,755	6,503,859
Future taxes collectible	<u>22,152,563</u>	<u>21,586,184</u>	<u>22,152,563</u>	<u>21,586,184</u>
Total liabilities	<u>\$ 26,680,482</u>	<u>356,835,879</u>	<u>355,426,318</u>	<u>28,090,043</u>

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	<u>Balance</u> <u>July 1, 2005</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>June 30, 2006</u>
TREASURER				
NSF APPLIES FUND				
ASSETS				
Cash and investments	\$ 3,291	-	-	3,291
Total assets	<u>\$ 3,291</u>	<u>-</u>	<u>-</u>	<u>3,291</u>
LIABILITIES				
Deposits held in trust for others	\$ 3,291	-	-	3,291
Total liabilities	<u>\$ 3,291</u>	<u>-</u>	<u>-</u>	<u>3,291</u>
TREASURER				
CLAIM FOR REFUND FUND				
ASSETS				
Cash and investments	\$ 901,275	902,574	-	1,803,849
Total assets	<u>\$ 901,275</u>	<u>902,574</u>	<u>-</u>	<u>1,803,849</u>
LIABILITIES				
Deposits held in trust for others	\$ 901,275	902,574	-	1,803,849
Total liabilities	<u>\$ 901,275</u>	<u>902,574</u>	<u>-</u>	<u>1,803,849</u>
TREASURER				
TRUST AND ESCROW FUND				
ASSETS				
Cash and investments	\$ 2,859	-	-	2,859
Total assets	<u>\$ 2,859</u>	<u>-</u>	<u>-</u>	<u>2,859</u>
LIABILITIES				
Deposits held in trust for others	\$ 2,859	-	-	2,859
Total liabilities	<u>\$ 2,859</u>	<u>-</u>	<u>-</u>	<u>2,859</u>
TOTAL - TREASURER				
ASSETS				
Cash and investments	\$ 6,076,327	339,155,004	336,737,097	8,494,234
Receivables - Property taxes	22,054,263	21,586,184	22,152,563	21,487,884
Receivables - other	615	540	630	525
Total assets	<u>\$ 28,131,205</u>	<u>360,741,728</u>	<u>358,890,290</u>	<u>29,982,643</u>
LIABILITIES				
Deposits held in trust for others	\$ 6,076,942	339,155,544	336,737,727	8,494,759
Future taxes collectible	22,054,263	21,586,184	22,152,563	21,487,884
Total liabilities	<u>\$ 28,131,205</u>	<u>360,741,728</u>	<u>358,890,290</u>	<u>29,982,643</u>

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Year Ended June 30, 2006

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	Balance July 1, 2005	Additions	Deletions	Balance June 30, 2006
COURT SERVICES FUNDS				
ASSETS				
Cash and investments	\$ 2,352	201,794	199,367	4,779
Total assets	<u>\$ 2,352</u>	<u>201,794</u>	<u>199,367</u>	<u>4,779</u>
LIABILITIES				
Deposits held in trust for others	\$ 2,352	201,794	199,367	4,779
Total liabilities	<u>\$ 2,352</u>	<u>\$ 201,794</u>	<u>\$ 199,367</u>	<u>\$ 4,779</u>
COUNTY SHERIFF FUND				
ASSETS				
Cash and investments	\$ 584,588	288,777	365,078	508,287
Total assets	<u>\$ 584,588</u>	<u>288,777</u>	<u>365,078</u>	<u>508,287</u>
LIABILITIES				
Deposits held in trust for others	\$ 584,588	288,777	365,078	508,287
Total liabilities	<u>\$ 584,588</u>	<u>288,777</u>	<u>365,078</u>	<u>508,287</u>
SPECIAL ASSESSMENTS				
DISTRICT 84-1 FUND				
ASSETS				
Cash and investments	\$ 18,400	225	-	18,625
Receivables - other	57,055	-	225	56,830
Total assets	<u>\$ 75,455</u>	<u>225</u>	<u>225</u>	<u>75,455</u>
LIABILITIES				
Deposits held in trust for others	\$ 75,455	225	225	75,455
Total liabilities	<u>\$ 75,455</u>	<u>225</u>	<u>225</u>	<u>75,455</u>
SPECIAL ASSESSMENTS				
DISTRICT 84-2 FUND				
ASSETS				
Cash and investments	\$ 7,968	2,591	-	10,559
Receivables - other	19,674	-	2,591	17,083
Total assets	<u>\$ 27,642</u>	<u>2,591</u>	<u>2,591</u>	<u>27,642</u>
LIABILITIES				
Deposits held in trust for others	\$ 27,642	2,591	2,591	27,642
Total liabilities	<u>\$ 27,642</u>	<u>2,591</u>	<u>2,591</u>	<u>27,642</u>
SPECIAL ASSESSMENTS				
DISTRICT 85-3 FUND				
ASSETS				
Receivables-other	\$ 1,804	-	-	1,804
Total assets	<u>\$ 1,804</u>	<u>-</u>	<u>-</u>	<u>1,804</u>
LIABILITIES				
Deposits held in trust for others	\$ 1,804	-	-	1,804
Total liabilities	<u>\$ 1,804</u>	<u>-</u>	<u>-</u>	<u>1,804</u>

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	Balance July 1, 2005	Additions	Deletions	Balance June 30, 2006
SPECIAL ASSESSMENTS				
DISTRICT 85-4				
ASSETS				
Cash and investments	\$ 14,225	1,301	-	15,526
Receivables-other	21,699	-	1,301	20,398
Total assets	<u>\$ 35,924</u>	<u>1,301</u>	<u>1,301</u>	<u>35,924</u>
LIABILITIES				
Deposits held in trust for others	35,924	1,301	1,301	35,924
Total liabilities	<u>\$ 35,924</u>	<u>1,301</u>	<u>1,301</u>	<u>35,924</u>
SPECIAL ASSESSMENTS				
DISTRICT 85-5				
ASSETS				
Receivables-other	959	-	-	959
Total assets	<u>\$ 959</u>	<u>-</u>	<u>-</u>	<u>959</u>
LIABILITIES				
Deposits held in trust for others	959	-	-	959
Total liabilities	<u>\$ 959</u>	<u>-</u>	<u>-</u>	<u>959</u>
SPECIAL ASSESSMENTS				
DISTRICT 83-1				
ASSETS				
Cash and investments	\$ 206,068	385,257	486,969	104,356
Due from other funds	\$ -	58,906	-	58,906
Receivables-other	966,281	-	329,746	636,535
Total assets	<u>\$ 1,172,349</u>	<u>444,163</u>	<u>816,715</u>	<u>799,797</u>
LIABILITIES				
Due to other funds	30,000	-	30,000	-
Deposits held in trust for others	1,142,349	444,163	786,715	799,797
Total liabilities	<u>\$ 1,142,349</u>	<u>444,163</u>	<u>786,715</u>	<u>799,797</u>
SPECIAL ASSESSMENTS				
DISTRICT 83-1B				
ASSETS				
Cash and investments	\$ 230,313	220,938	162,031	289,220
Receivables - other	1,985,000	-	100,000	1,885,000
Total assets	<u>\$ 2,215,313</u>	<u>220,938</u>	<u>262,031</u>	<u>2,174,220</u>
LIABILITIES				
Deposits held in trust for others	230,313	162,032	162,031	230,314
Due to other funds	-	58,906	-	58,906
Future taxes collectible	1,985,000	-	100,000	1,885,000
Total liabilities	<u>\$ 2,215,313</u>	<u>162,032</u>	<u>162,031</u>	<u>2,174,220</u>
TOTAL				
ASSETS				
Cash and investments	\$ 7,442,340	340,254,586	337,950,542	9,746,384
Receivables - Property taxes	22,152,563	21,586,184	22,152,563	21,586,184
Receivables - other	3,053,102	540	433,192	2,620,450
Due from other funds	-	58,906	-	58,906
Total assets	<u>\$ 32,648,005</u>	<u>361,900,216</u>	<u>360,536,297</u>	<u>34,011,924</u>
LIABILITIES				
Deposits held in trust for others	\$ 8,480,442	340,256,427	338,255,035	10,481,834
Due to other funds	30,000	58,906	30,000	58,906
Future taxes collectible	24,137,563	21,586,184	22,252,563	23,471,184
Total liabilities	<u>\$ 32,648,005</u>	<u>361,901,517</u>	<u>360,537,598</u>	<u>34,011,924</u>

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